

IRS News Release

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Mazda Vehicles Certified As Qualified Hybrid Vehicles

IR-2007-126, July 6, 2007

WASHINGTON — The Internal Revenue Service has acknowledged the certification by Mazda Motor of America, Inc., that several of its Model Year 2008 vehicles meet the requirements of the Alternative Motor Vehicle Credit as qualified hybrid motor vehicles.

The credit amount for the certified 2008 model year hybrid vehicles are:

- Mazda Tribute 2WD Hybrid — \$3,000
- Mazda Tribute 4WD Hybrid — \$2,200

Taxpayers may claim the full amount of the allowable credit up to the end of the first calendar quarter after the quarter in which the manufacturer records its sale of the 60,000th vehicle. For the second and third calendar quarters after the quarter in which the 60,000th vehicle is sold, taxpayers may claim 50 percent of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25 percent of the credit. No credit is allowed after the fifth quarter.

More information on hybrid vehicles and other alternative motor vehicles can be found on the IRS Web site at IRS.gov